Exhibit 71

PWC-SEC-00046944

Tomorrow's audit, today

Report to the Audit Committee

FY2020 Integrated Audit results

SolarWinds Corporation
February 23, 2021

pwc

CONFIDENTIAL

Tomorrow's audit, today: your results

February 23, 2021

Dear Members of the Audit Committee of SolarWinds Corporation:

We are pleased to submit our Report to the Audit Committee related to the results of our FY2020 integrated audit of SolarWinds Corporation (the "Company"). Our report includes an update on the status of our audit, a summary of the results of our audit work and other required communications. We've also taken the opportunity to highlight how our technology and people-driven approach is delivering enhanced quality and other key benefits like greater customization, time-savings and insights from the audit.

This report has been prepared in advance of our meeting and prior to the completion of our procedures. Other matters of interest to the Audit Committee may arise, which we will bring to your attention at our meeting.

We look forward to presenting this report, addressing your questions and discussing any other matters of interest. Please feel free to contact me at (408) 607-8381 or larry.westall@pwc.com with any questions you may have.

Very truly yours,

Laurence B. Westall
Engagement Partner

Delivering exceptional quality

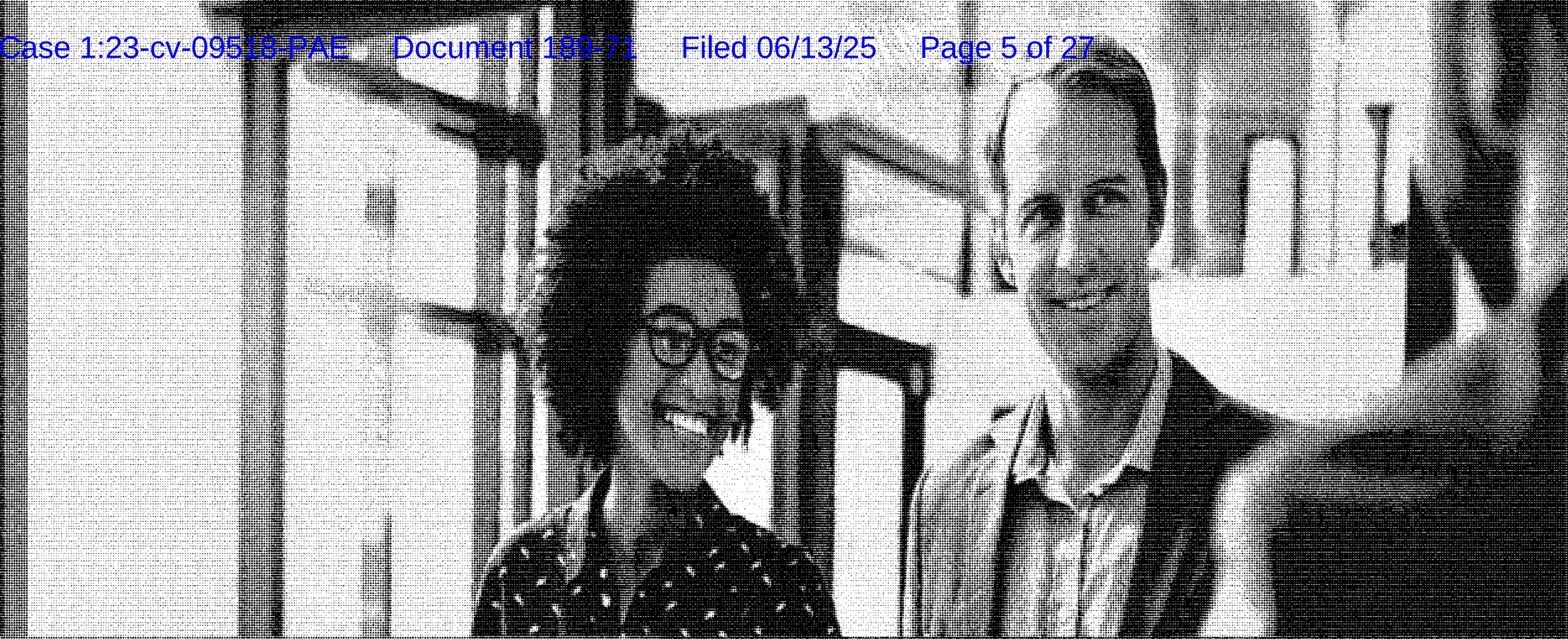
Through our unique combination of people and technology

Rooted in our core values

- Make a difference
- Reimagine the possible
- Act with integrity
- Work together
- Care

What's inside

Appendices



Auditing smarter (not just auditing)

Tomorrow's audit, today

The optimal blend of people and technology, along with the application of well-reasoned professional judgement, allows us to deliver an audit that's tailored to your business. With our powerful integrated suite of technology tools, your digitally savvy team enhances the quality of your audit and makes it more consistent and less burdensome for your people.

People-powered
Audit and digital IQ combined to deliver exceptional service

Efficient
Less data preparation, less disruption, saves you time

Customized
Automations incorporating judgment tailored specifically to your audit

Precise
Enhanced quality, relevant audit plans, focused testing

Transparent
A real-time view across the business like never before

Insightful
Relevant insights into your business as a result of the audit

Highlights

Key events and transactions

Acquisition of SentryOne: *The Company acquired SentryOne for a purchase price of approximately $141.9M (net of cash received of $3.2M) in October 2020. We have audited the purchase price accounting and related intangible assets (customer relationships and developed technology). Refer to our audit response and results on slide 13.*

IP Transfer: *The Company completed an intra-group transfer of certain intellectual property rights related to its Irish subsidiary, where its international business is headquartered. As a result of the IP transfer, the Company recorded a deferred tax asset and related tax benefit of $138.2 million. We have audited the valuation of the IP transferred and the related tax treatments.*

Cyber Incident: *As a result of the December 12, 2020 Cyber Incident, we evaluated the impact on Internal Control over Financial Reporting and identified a Significant Deficiency as described further on Slide 15.*

Goodwill impairment reassessment: *The Company determined the Cyber Incident to represent a triggering event for purposes of evaluating goodwill for potential impairment and elected to perform a quantitative goodwill impairment assessment as of December 31, 2021. No goodwill impairment was recorded as a result of this assessment. Refer to slide our audit response and results on slide 12.*

Our shared responsibility for independence

Compliance with the auditor independence rules continues to be a shared responsibility between a company's management and its independent auditor.

This shared responsibility includes monitoring certain areas to satisfy, as applicable, the independence requirements of the SEC and PCAOB. For example:

- It is important for management to notify the auditor in a timely manner of changes in circumstances that may affect the population of potential affiliates, such as by notifying PwC of acquisitions before the acquisitions are effective.
- If there are expected new officers, directors, or significant shareholders not previously identified, PwC is required to complete an independence assessment **in advance** of the effective date of the independence restriction.
- If PwC is providing impermissible non-audit services to an entity that is a prospective new affiliate pursuant to a merger or acquisition, such services will need to be identified and evaluated prior to the effective date of the transaction and actions will most likely be needed to cease or restructure the impermissible services. If PwC is providing impermissible non-audit services to an entity being acquired by an audit client, **PwC must cease providing or restructure those services** for the newly-acquired affiliate **prior to the closing of the transaction.**

PwC is subject to the ethical obligation of confidentiality (ET section1.700.001 of the AICPA Code of Professional Conduct). PwC's policy is to treat as strictly confidential all information related to a client's affairs (other than that already in the public domain) acquired in the course of providing services to clients.

The SEC has expressed the view that the company and the audit committee may want to consider having their own policies and procedures to identify, consider, and monitor the provision of services by and relationships with PwC, which may help supplement PwC's system of quality control.

As you can see, we need to work together with management proactively to avoid relationships that might jeopardize our independence - that is our view and the expectation of our stakeholders.

The following PwC and management working practices have been discussed with management to support this communication on a timely basis such that PwC has sufficient time to complete the necessary independence assessment.

PwC

Inform Management of matters that could impact independence.
Proactively inquire with Management as to changes and updates.
Conduct timely independence assessments and pre-approvals

Management

Identify matters that could impact independence of the external auditor
Inform PwC in advance of independence required date
Facilitate timely required service pre-approval with the Audit Committee

Inside our independence processes:

Independence is the cornerstone of our profession. We're investing in our people and technology to ensure compliance with these rules through the following:

- Required independence training for all partners and staff
- Global tracking of Authorizations for Services (AFS) through Salesforce
- Global use of an independence monitoring system for personal affiliations used by all partners and staff
- Independence confirmation system that automatically generates and sends confirmations to partners and staff at the commencement of their work on an engagement.

In signing the engagement letter, the Company agrees to inform PwC periodically about the identity of each affiliate and to **notify PwC in advance regarding any expected addition or removal of an affiliate.**

Auditing in a virtual environment – delivered

Our experience early in the pandemic, combined with investments in our people and technology, provided us — and our clients — with confidence in our capabilities to complete end-to-end audit activities while working remotely throughout the pandemic. With your team's commitment to the process and a focused phasing of audit effort, we have been able to serve you and stay on track to deliver a quality audit, while working remotely. The below outlines some of our responses to impacts of the pandemic and related economic environment.

Impacts to our fraud and other risk assessment

-Maintaining professional skepticism while working remotely and updating our fraud risk assessment for risks identified resulting from the virtual work environment
-Cyber-related risks
-Liquidity / realizability / Impairment assessments

Innovation in obtaining audit evidence

-Confirmation approach
-Virtual client meetings, including for the performance of walkthroughs

Responsiveness to impacts

-Impairment assessments & realizability assessments of assets
-Going concern
-Transactions
-Providing management with publications related to COVID-19

Global coordination

We leverage flexible staffing arrangements involving certain team members from the following PwC Network firms: PricewaterhouseCoopers,S.C., Mexico; PricewaterhouseCoopers LLP, Canada; PricewaterhouseCoopers, Malta; PricewaterhouseCoopers, Ireland; PricewaterhouseCoopers Incorporated, South Africa and/or Kesselman & Kesselman C.P.A.s, Israel. As a result of the global pandemic and related travel restrictions, these team members were unable to travel to the United States, but were working remotely under the supervision of our firm and would ordinarily have been physically located in the US. These individuals assisted in lower risk substantive testing areas.

Your commitment to the process -

Engaging with management has been even more important while working remotely throughout the pandemic. Client coordination included engagement with multiple constituencies and included the following:

•Coordinated project management and direct and purposeful discussions between PwC and management through regular audit status updates

•Issues management processes for escalation timing and protocols

•Active involvement of US and Global finance, tax, IT, internal audit, control owners and executive management

Your team's engagement in the audit support process has been a key contributor to completing a quality audit on schedule while maintaining and enhancing client relationships and managing fees throughout the pandemic.

Audit results

Status of our audit

Status of the audit

Substantially completed our audit of the financial statements and effectiveness of internal control over financial reporting.

Remaining items to complete

We are in the process of completing appropriate procedures in accordance with our audit plan to address the identified risks. Remaining open items prior to filing include the following:

- Final review of the Form 10-K
- Final documentation and review of certain audit workpapers
- Obtaining the management representation letter and internal legal letter
- Wrap up of Cyber Incident procedures

Audit Findings

- No audit adjustments recorded
- No uncorrected misstatements identified
- One identified design significant deficiency, see slide 15
- No material weaknesses identified

Audit Report

- Expect to issue our unqualified opinion on March 1, 2021. Certain modifications to the report were made for the changes in accounting principles during the year as well as the exclusion of acquisitions from management's assessment of internal control over financial report

- Audit report will include four Critical Audit Matters. This will be provided under separate cover.

Status of our audit

Significant changes to audit plan

We presented our planned audit approach, including our preliminary risk assessment, and related scoping considerations for FY'20 to the Audit Committee on September 16, 2020. Throughout the audit we continuously evaluate the appropriateness of our audit strategy. During our year-end assessment we identified the following:

Significant risk identified

We identified an incremental risk associated with the valuation of goodwill in light of management's goodwill impairment reassessment performed as a result of the cyberattack triggering event. Specifically, we identified the following significant risk related to assumptions used by management in the quantitative assessment in determining the fair value of the Company's reporting units:

Revenue growth rate and discount rate assumptions used to estimate the fair values of the Core IT and ITSM reporting units are not reasonable.

Refer to slide 12 which describes the associated audit response.

In-scope accounts

We determined PPE as an in-scope account, based upon the overall magnitude of the account relative to materiality.

Audit risks and results

Critical accounting policies and practices

We consider the following significant accounting policies and practices critical, as defined by PCAOB auditing standards, to the financial statements:

- The valuation of goodwill and intangibles
- Revenue recognition

We believe management's disclosures related to the critical accounting policies and practices are reasonable in the circumstances, and there were no significant modifications to the disclosure of those policies and practices, proposed by us, that management did not make.

We are not aware of any current or anticipated future events that might impact the determination of critical accounting policies and procedures. Note that management has also included contingent consideration, stock-based compensation, loss contingencies and income taxes as critical accounting policies in the Form 10-K but were not specifically addressed on the following pages based on risk and materiality.

Audit risks and results

Critical accounting estimates

Description of estimate

The valuation of goodwill

Balance Sheet impact at December 31, 2020

Goodwill: $4 billion

Significant assumptions

Determining the fair value of the reporting units requires management to make estimates. Significant assumptions related to the valuation of goodwill include revenue growth rates and discount rates.

Management's process for developing estimates

The estimated fair values of the Company's reporting units are determined by utilizing a combination of both an income and market approach. The income approach is based on the present value of projected cash flows, which reflects management's assumptions regarding revenue growth rates and discount rates. Management's process of developing the assumptions is based on considering the current and past performance of the reporting unit and consistency with third-party industry data.

Audit response

We performed substantive testing, as well as testing of management's controls, over the valuation re-assessment of goodwill. We challenged management surrounding the key assumptions, particularly those that had a greater impact on the model when changed, and reviewed the underlying cash flow estimates, growth projections, and industry data that were used by management to support their estimates. Overall, we noted that the assumptions and estimates are supportable and reasonable.

We have also determined that the valuation re-assessment of goodwill represents a Critical Audit Matter.

Audit risks and results

Critical accounting estimates

Description of estimate

The valuation of intangibles

Balance Sheet impact at December 31, 2020

Intangible Assets: $593 million, of which $64.8M was acquired as part of the SentryOne acquisition

Significant assumptions

Determining the fair value of certain acquired assets (particularly intangibles) requires management to make estimates. Significant assumptions related to the valuation of intangible assets include: base year revenue and revenue growth rates.

Management's process for developing estimates

The estimated fair values of acquired intangible assets are based on all available information, and in some cases, assumptions with respect to the timing and amount of future revenues and expenses associated with an asset. Management's process of developing the assumptions are based on historical experience and information obtained, and include, but are not limited to, future expected cash flows earned from customer relationship and the developed product technologies and discount rates applied in determining the present value of those cash flows

Audit response

We performed substantive testing, as well as testing of management's controls, over the valuation of acquired intangible assets. We challenged management surrounding the key assumptions, particularly those that had a greater impact on the model when changed, and reviewed the underlying cash flow estimates, growth projections, and industry data that were used by management to support their estimates. Overall, we noted that the assumptions and estimates are supportable and reasonable.

We have also determined that the valuation of identifiable intangible assets related to the SentryOne acquisition represents a Critical Audit Matter.

Audit risks and results

Critical accounting estimates

Description of estimate

Revenue recognition

Income statement impact, FY2020

License and maintenance revenue: $623 million

Significant assumptions

Determining standalone selling prices for the Company's performance obligations requires judgment and is based on multiple factors including, but not limited to, historical selling prices and discounting practices for products and services, internal pricing policies and pricing practices in different regions and through different sales channels.

Management's process for developing estimates

For the Company's subscription products and maintenance services, standalone selling prices are generally observable using standalone sales or renewals. For perpetual and time-based license products, given there are no observable standalone sales, management estimates standalone selling prices by evaluating historical pricing and discounting practices in observable bundled transactions. Management reviews the standalone selling price for performance obligations periodically and updates, if needed, to ensure that the methodology utilized reflects current pricing practices.

Audit response

The standalone selling price for transactions with multiple performance obligations has been tested by PwC. We have audited management's SSP calculations, L&M revenue transactions, disclosures, and internal controls. Overall, we noted that the assumptions and estimates are supportable and reasonable. **Given the significant auditor subjectivity and effort in performing procedures and evaluating audit evidence relating to standalone selling prices used to allocate the transaction price of the contract to each distinct performance obligation, we have concluded that the determination of the standalone selling price represents a Critical Audit Matter.**

Cyber Incident & ICFR Evaluation

As a results of the December 12, 2020 Cyber Incident, we considered the impact on the internal controls framework of the company.

Response

In response to the circumstances disclosed by the Company, the Company established several investigation-related workstreams, including a technical investigation, internal non-technical fact-finding investigation, and a workstream to assess the impact of the Cyber Incident to internal controls over financial reporting.

Result

As a result of the above workstreams, the following design deficiencies were identified, which aggregated to a **Significant Deficiency,** which remains unremediated as of December 31, 2020:

- Lack of adequate preventative and detective authentication controls over domain administrator accounts to restrict financial reporting systems access to only approved and authorized users
- Lack of adequate preventative and detective controls over generic accounts to restrict financial reporting systems access to only approved and authorized users
- Lack of adequate preventative and/or detective authentication controls over user accounts to restrict access to financial reporting systems to only approved and authorized users.

Other required communications

Other required communications

Matter to report	No	Yes	Comments
Independence re-evaluation	√		There were no conditions or events that we identified that indicate that an independence re-evaluation was necessary. Our letter dated August 10, 2020 affirms that we are independent and in compliance with PCAOB Rule 3526.
Material uncertainties related to events and conditions (specifically going concern)	√		There were no conditions or events that we identified that indicate that there is substantial doubt about the Company's ability to continue as a going concern.
Other information in documents containing audited/reviewed financial statements	√		We did not identify any information that was materially inconsistent with the information in the financial statements.
Disagreements with management	√		There were no disagreements with management.
Consultation with other accountants	√		We are not aware of any consultations management had with other accountants about significant accounting or auditing matters.
Difficulties encountered during the review	√		There were no difficulties encountered during the audit.
Other material written communications	√ √		Other material written communications with management, including a copy of management's representation letter and an in house legal letter, will be provided upon completion of the audit.
Fraud			The engagement team did not identify any potential or known fraud.

Other required communications

Matter to report	No	Yes	Comments
Illegal acts	✓		The engagement team did not identify any potential or known illegal acts.
Non-compliance with laws and regulations	✓		We did not identify any instances of non-compliance with laws and regulations.
Difficult or contentious matters	✓		We did not encounter any difficult or contentious matter.
Alternative accounting treatments	✓		We did not identify any alternative treatments permissible under US GAAP for accounting policies and practices related to material items, including recognition, measurement, and presentation and disclosure.
Related Parties	✓		After evaluating the company's identification of, accounting for, and disclosure of its relationships and transactions with related parties, we have the following to report: a. There were no related parties or relationships or transactions with related parties that were previously undisclosed to the auditor; b. There were no significant related party transactions that have not been authorized or approved in accordance with the company's established policies or procedures; c. There were no significant related party transactions for which exceptions to the company's established polices or procedures were granted;
Quality control procedures	✓		The rules of the New York Stock Exchange require that we report to the Audit Committee on PwC's quality control systems and related topics. Our report on such matters dated June 1, 2020 was previously provided to you in our communications dated September 16, 2020.

Other required communications

Matter to report	No	Yes	Comments
Other matters	✓		There were no other matters arising from the audit that are significant to the oversight of the Company's financial reporting process.
Quality of the company's financial reporting	✓		We have performed an evaluation of whether the presentation of the financial statements and the related disclosures are in conformity with the applicable financial reporting framework, including our consideration of the form, arrangement, and content of the financial statements (including the accompanying notes). We did not identify any instances of non conformity. We have evaluated management's anticipated application of accounting pronouncements that have been issued but are not yet effective and might have a significant effect on future financial reporting. We do not have any concerns as a result of our evaluation. We have evaluated the potential effect on the financial statements of significant exposures and risks, and uncertainties, such as pending litigation, that are disclosed in the financial statements. We did not identify any matters with a material potential effect. We have evaluated whether the difference between estimates best supported by the audit evidence and estimates included in the financial statements, which are individually reasonable, indicate a possible bias on the part of the company's management. We did not identify any.

For more information

Appendix

Audit report draft

II

Tax services letter – 3524 letter

III

Management representation letter draft

IV
Glossary

Glossary (1 of 2)

Significant accounting policies and practices

Accounting principles followed by the entity and the methods of applying those principles that materially affect the determination of financial position, cash flows, or results of operations.

Critical accounting policies and practices

A company's accounting policies and practices that are both most important to the portrayal of the company's financial condition and results, and require management's most difficult, subjective, or complex judgments, often as a result of the need to make estimates about the effects of matters that are inherently uncertain.

Critical accounting estimates

An accounting estimate where (a) the nature of the estimate is material due to the levels of subjectivity and judgment necessary to account for highly uncertain matters or the susceptibility of such matters to change and (b) the impact of the estimate on financial condition or operating performance is material.

Significant unusual transactions

Significant transactions that are outside the normal course of business for the company or that otherwise appear to be unusual due to their timing, size, or nature.

Critical audit matter

Any matter arising from the audit of the financial statements that was communicated or required to be communicated to the audit committee and that: (1) relate to accounts or disclosures that are material to the financial statements; and (2) involved especially challenging, subjective, or complex auditor judgment.

Identified misstatements

Identified misstatements include those that are uncorrected misstatements related to accounts and disclosures that the auditor presented to management and corrected misstatements, other than those that are clearly trivial, related to accounts and disclosures that might not have been detected except through the auditing procedures performed.

Glossary (2 of 2)

Material weakness

A deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the company's annual or interim financial statements will not be prevented or detected on a timely basis.

Significant deficiency

A deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those responsible for oversight of the company's financial reporting.

Control deficiency

Exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatement on a timely basis.

- A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met.
- A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or qualifications to perform the control effectively.